

of Title 26, Internal Revenue Code, which provides that a reference in other laws to the Internal Revenue Code of 1939 is deemed a reference to corresponding provision of the Internal Revenue Code of 1986.

AMENDMENTS

1970—Pub. L. 91-513 substituted “the Controlled Substances Act” for “section 171 of title 21” in definition of narcotic drugs.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-513 effective on first day of seventh calendar month that begins after the day immediately preceding the date of enactment of Pub. L. 91-513, which was approved on Oct. 27, 1970, see section 1105(a) of Pub. L. 91-513, set out as an Effective Date note under section 951 of Title 21, Food and Drugs.

TRANSFER OF FUNCTIONS

Functions of Director of Bureau of Federal Supply transferred to Administrator of General Services and office of Director abolished by section 102(a) of act June 30, 1949, which is classified to section 752 of this title.

EFFECTIVE DATE OF TRANSFER OF FUNCTIONS

Transfer of functions by act June 30, 1949, effective July 1, 1949, see section 605 of act June 30, 1949, set out as an Effective Date note under section 471 of this title.

SAVINGS PROVISION

Prosecutions for any violation of law occurring, and civil seizures or forfeitures and injunctive proceedings commenced, prior to the effective date of amendment of this section by section 1102 of Pub. L. 91-513 not to be affected or abated by reason thereof, see section 1103 of Pub. L. 91-513, set out as a note under section 171 of Title 21, Food and Drugs.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 304f, 304j, 304k, 304l of this title; title 18 section 3668.

§ 305. Power to obtain releases

Whenever any lands have been or shall be conveyed to individuals or officers, for the use or benefit of the United States, the President is authorized to obtain from such person a release of his interest to the United States.

(R.S. § 3752.)

CODIFICATION

R.S. § 3752 derived from act Apr. 28, 1828, ch. 41, § 3, 4 Stat. 264.

§ 306. Release of lands in certain cases

In cases where real estate has become the property of the United States, by conveyance, extent, or otherwise, in payment of a debt, and such debt is afterward fully paid in money, and the same has been received by the United States, the Administrator of General Services may release by deed or otherwise convey the same real estate to the debtor from whom it was taken, if he is living, or, if such debtor is dead, to his heirs or devisees, or such person as they may appoint: *Provided*, That this section shall not apply to real estate so acquired by the United States in payment of any debt arising under the internal-revenue laws.

(R.S. § 3751; May 10, 1934, ch. 277, § 512(b), 48 Stat. 759; June 2, 1965, Pub. L. 89-30, § 3, 79 Stat. 119.)

REFERENCES IN TEXT

The internal revenue laws, referred to in text, are classified generally to Title 26, Internal Revenue Code.

CODIFICATION

R.S. § 3751 derived from acts May 29, 1830, ch. 153, § 1, 4 Stat. 414; Mar. 2, 1867, ch. 169, § 4, 14 Stat. 472.

AMENDMENTS

1965—Pub. L. 89-30 substituted “Administrator of General Services” for “General Counsel for the Department of the Treasury”.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of Department of the Treasury, with certain exceptions, to Secretary of the Treasury with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees. Functions of Coast Guard and Commandant of Coast Guard excepted from transfer when Coast Guard is operating as part of Navy under sections 1 and 3 of Title 14, Coast Guard.

Act May 10, 1934, abolished offices of General Counsel and Assistant General Counsel for Bureau of Internal Revenue and offices of Solicitor and Assistant Solicitor of Treasury, and transferred powers, duties, and functions thereof to General Counsel for Department of the Treasury.

§ 307. Omitted

CODIFICATION

Section, acts May 7, 1822, ch. 96, § 3, 3 Stat. 692; July 1, 1879, ch. 62, 21 Stat. 47; Mar. 3, 1921, ch. 123, 41 Stat. 1251, provided for issuance of deeds for land in city of Washington, D.C., sold under section 2 of act May 7, 1822.

§ 308. Releasing property from attachment

Whenever any property owned or held by the United States, or in which the United States has or claims an interest, shall, in any judicial proceeding under the laws of any State, district, or territory, be seized, arrested, attached, or held for the security or satisfaction of any claim made against such property, the Attorney General, in his discretion, may direct the United States Attorney for the district in which the property is located, to cause a stipulation to be entered into for the discharge of such property from such seizure, arrest, attachment, or proceeding, to the effect that upon such discharge, the person asserting the claim against such property shall become entitled to all the benefits of this section and section 309 of this title. Nothing herein contained shall, however, be considered as recognizing or conceding any right to enforce by seizure, arrest, attachment, or any judicial process, any claim against any property of the United States, or against any property held, owned, or employed by the United States, or by any department thereof, for any public use, or as waiving any objection to any proceeding instituted to enforce any such claim.

(R.S. § 3753; May 10, 1934, ch. 277, § 512(b), 48 Stat. 759; June 2, 1965, Pub. L. 89-30, § 1(a), 79 Stat. 118.)

CODIFICATION

R.S. § 3753 derived from act June 11, 1864, ch. 117, 13 Stat. 122.

AMENDMENTS

1965—Pub. L. 89-30 substituted the Attorney General acting through the United States Attorney for the dis-

trict in which the property is located, for the Secretary of the Treasury, acting through the General Counsel for the Department of Treasury, as the proper official to cause a stipulation to be entered into for the discharge of attached property.

TRANSFER OF FUNCTIONS

For transfer of functions of other officers, employees, and agencies of Department of the Treasury, with certain exceptions, to Secretary of the Treasury with power to delegate, see Reorg. Plan No. 26 of 1950, §§ 1, 2, eff. July 31, 1950, 15 F.R. 4935, 64 Stat. 1280, 1281, set out in the Appendix to Title 5, Government Organization and Employees. Functions of Coast Guard and Commandant of Coast Guard excepted from transfer when Coast Guard is operating as part of Navy under sections 1 and 3 of Title 14, Coast Guard.

Act May 10, 1934, abolished offices of General Counsel and Assistant General Counsel for Bureau of Internal Revenue and offices of Solicitor and Assistant Solicitor of the Treasury, and transferred powers, duties, and functions thereof to General Counsel for Department of the Treasury.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 309 of this title.

§ 309. Payment

In all cases where a stipulation is entered into under section 308 of this title, and, in consequence thereof, the property is discharged, and final judgment is afterward given in the court of last resort to which the Attorney General may deem proper to cause such proceedings to be carried, affirming the claim for the security or satisfaction of which such proceedings have been instituted, and the right of the person asserting the same to enforce it against such property by means of such proceedings, notwithstanding the claims of the United States thereto, such final judgment shall be deemed, to all intents and purposes, a full and final determination of the rights of such person, and shall entitle such person, as against the United States, to such rights as he would have had in case possession of such property had not been changed. Whenever such claim is for the payment of money, and the same is by such judgment found to be due, the presentation of a duly authenticated copy of the record of such judgment and proceedings shall be sufficient evidence to the proper accounting officers for the allowance thereof; and the same shall thereupon be allowed and paid out of any moneys in the Treasury not otherwise appropriated. The amount so to be allowed and paid shall not, however, exceed the value of the interest of the United States in the property in question.

(R.S. § 3754; June 2, 1965, Pub. L. 89-30, § 1(b), 79 Stat. 119.)

CODIFICATION

R.S. § 3754 derived from act June 11, 1864, ch. 117, 13 Stat. 122.

AMENDMENTS

1965—Pub. L. 89-30 substituted “Attorney General” for “Secretary of the Treasury”.

APPROPRIATIONS

Section 3 of act June 26, 1934, ch. 756, 48 Stat. 1226, which was classified to section 725b of former Title 31, Money and Finance, provided in part that, effective

July 1, 1935, the permanent or continuing appropriation account “Judgments of courts (Revised Statutes, section 3754 [40 U.S.C. 309]) (7x965)” is abolished, and any unobligated balances in such account are covered into the Treasury; and that any claims accruing on and after July 1, 1935, which, but for this section would have been charged to this appropriation title, shall, upon proper audit, be certified to Congress for appropriation from the general fund of the Treasury, which is authorized.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 308 of this title.

§ 310. Abandoned property

The Administrator of General Services is authorized to make such contracts and provisions as he may deem for the interest of the Government, for the preservation, sale, or collection of any property, or the proceeds thereof, which may have been wrecked, abandoned, or become derelict, being within the jurisdiction of the United States, and which ought to come to the United States, and in such contracts to allow such compensation to any person giving information thereof, or who shall actually preserve, collect, surrender, or pay over the same, as the Administrator of General Services may deem just and reasonable. No costs or claim shall, however, become chargeable to the United States in so obtaining, preserving, collecting, receiving, or making available property, debts, dues, or interests, which shall not be paid from such moneys as shall be realized and received from the property so collected, under each specific agreement.

(R.S. § 3755; June 2, 1965, Pub. L. 89-30, § 4, 79 Stat. 119.)

CODIFICATION

The clause in this section, as originally enacted, making it applicable also to “any moneys, dues, and other interests lately in the possession of or due to the so-called Confederate States, or their agents, and now belonging to the United States, which are now withheld or retained by any person, corporation or municipality whatever, and which ought to have come into the possession and custody of, or been collected or received by, the United States,” was omitted.

R.S. § 3755 derived from Res. June 21, 1870, No. 75, 16 Stat. 380.

AMENDMENTS

1965—Pub. L. 89-30 substituted “Administrator of General Services” for “Secretary of the Treasury”.

§§ 311, 311a. Repealed. June 30, 1949, ch. 288, title VI, § 602(a)(5), (6), formerly title V, § 502(a)(5), (6), 63 Stat. 400; renumbered Sept. 5, 1950, ch. 849, § 6(a), (b), 64 Stat. 583

Section 311, act July 11, 1919, ch. 6, § 5, 41 Stat. 67, related to purchase of material and supplies from government services following cessation of war activities. See section 471 et seq. of this title.

Section 311a, act Dec. 20, 1928, ch. 39, title I, 45 Stat. 1030, related to surplus materials, supplies and equipment, and application of Executive Order of Dec. 3, 1918. See section 471 et seq. of this title. Similar provisions were contained in the following prior acts:

Feb. 12, 1925, ch. 225, title I, 43 Stat. 894.
June 30, 1922, ch. 253, title I, 42 Stat. 717.
July 19, 1919, ch. 24, § 3, 41 Stat. 232.
July 11, 1919, ch. 7, § 7, 41 Stat. 103.

EFFECTIVE DATE OF REPEAL

Repeal of sections effective July 1, 1949, pursuant to section 505 of act June 30, 1949.